

IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA, :
Plaintiff, : Civil No. 02-CV3644
v. :
HAROLD JOHNSON :
Defendant. :
: _____

DECLARATION OF EUGENE MURPHY

I, EUGENE MURPHY, come and declare, under the penalty of
perjury that:

1. I am a Revenue Officer Advisor/Reviewer in the Technical Services Group, Territory 01, Area 3, Technical Services Territory – East, Compliance Policy, Small Business/Self-Employed business operating division of the Internal Revenue Service, Pennsylvania. My office address is Federated Investors Tower, 1001 Liberty Avenue, Suite 1300, Pittsburgh, Pennsylvania.
2. My duties include reviewing claims for unpaid Federal taxes in legal proceedings.
3. The records of the Internal Revenue Service, Pennsylvania, disclose the information set forth below with respect to Federal taxes due from Harold Johnson (hereinafter "the taxpayer").
4. On the dates set forth below, a delegate of the Secretary of the Treasury of the United States made various assessments against the taxpayer for the type of taxes set forth below:

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<u>Type of Tax</u>	<u>Tax Period</u>	<u>Date(s) of Assessment</u>	<u>Balance Due on Assessed Tax</u> (includes statutory additions calculated through 10/27/2003)
1040	1985	07/31/1989	\$41,850.34
1040	1986	07/31/1989	\$10,204.56
			[Total: \$52,054.91]

5. Statutory fees have been assessed against the taxpayer and are included in the assessed balances referred to in paragraph 4 above.

6. The date and amount of the assessments described in paragraphs 4 and 5, above, are all set forth on the certified Form 4340, Certificate of Assessments and Payments for the taxpayer. The Certificate of Assessments and Payments is annexed hereto as Exhibit 1. The balances shown on the certified Form 4340, Certificate of Assessments and Payments, do not include statutory additions that will have accrued through October 27, 2003.

7. Statutory additions that will have accrued through October 27, 2003, on the assessments referred to in paragraph 4, above, are included in the column entitled "balance due on assessed tax" set forth above.

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8. As of October 27, 2003, there will be due and owing to the United States from the taxpayer the total amount of \$52,054.91 as set forth in paragraph 4 above.

I declare the foregoing to be true and correct pursuant to the penalty of perjury. 28 U. S. C. § 1746 (2).

Executed: this 17th day of October 2003 in Pittsburgh, Pennsylvania.


EUGENE MURPHY
IRS Revenue Officer
Advisor/Reviewer
Pittsburgh, Pennsylvania

United States



of America

Department of the Treasury
Internal Revenue Service

Date: November 2, 2001

CERTIFICATE OF OFFICIAL RECORD

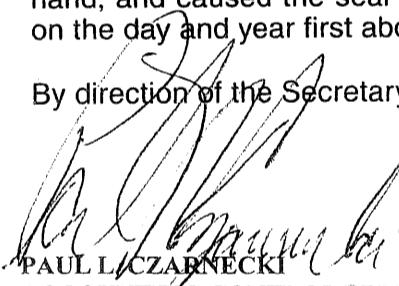
I certify that the annexed: Form 4340, Certificate of Assessments, and Payments, consisting of 8 page(s), of taxpayer(s) named herein in respect to the taxes specified, is a true and complete transcript for the period(s) stated, and all assessments, credits, and refunds relating thereto as disclosed by the records of this office as of the date of this certification are shown therein.
Harold Johnson, 7039 Georgian Rd, Philadelphia, PA 19138, for Tax Period(s) 8512, Form 1040

under the custody of this office.



IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:


PAUL LACZARNECKI
ACCOUNTING CONTROL/SERVICES OPERATIONS
MANAGER
PHILADELPHIA SUBMISSION PROCESSING CENTER

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

HAROLD JOHNSON

EIN/SSN: 201-36-8281

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 PERIOD ENDING: DEC 1985

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	ADJUSTED GROSS INCOME 52,851.96			
	TAXABLE INCOME 0.00			
04-15-1986	RETURN FILED & TAX ASSESSED 28211-112-20270-6	0.00		06-02-1986
04-15-1986	WITHHOLDING & EXCESS FICA		1,997.80	
06-02-1986	REFUND		(1,997.80)	
	ADDITIONAL TAX ASSESSED 28254-593-00004-9 198930	0.00		08-07-1989
	ADDITIONAL TAX ASSESSED BY EXAMINATION 28247-594-00068-9 198931	0.00		08-14-1989
	QUICK ASSESSMENT 23251-189-12100-9	9,365.00		07-31-1989
	QUICK ASSESSMENT 23251-189-12100-9	2,341.25		07-31-1989
	RESTRICTED INTEREST ASSESSED 198933	4,591.40		07-31-1989
	RESTRICTED INTEREST ASSESSED 198941	340.11		10-23-1989

FORM 4340 (REV. 10-2000)

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 FORM: 1040 PERIOD ENDING: DEC 1985

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	ADDITIONAL TAX ASSESSED 28254-672-15145-9 198941	0.00		10-23-1989
	RESTRICTED INTEREST ASSESSED 198951	247.48		01-01-1990
	ADDITIONAL TAX ASSESSED 28254-742-15064-9 198951	0.00		01-01-1990
	RESTRICTED INTEREST ASSESSED 199004	71.38		02-05-1990
	ADDITIONAL TAX ASSESSED 28254-411-15031-0 199004	0.00		02-05-1990
	RESTRICTED INTEREST ASSESSED 199010	190.05		03-19-1990
	ADDITIONAL TAX ASSESSED 28254-453-15554-0 199010	0.00		03-19-1990

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 FORM: 1040 PERIOD ENDING: DEC 1985

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	RESTRICTED INTEREST ASSESSED 199051	1,624.86		12-31-1990
	ADDITIONAL TAX ASSESSED 28254-744-15553-0 199051	0.00		12-31-1990
01-03-1991	SUBSEQUENT PAYMENT LEVY		2,196.99	
	RESTRICTED INTEREST ASSESSED 199106	229.23		02-18-1991
	ADDITIONAL TAX ASSESSED 28254-430-15446-1 199106	0.00		02-18-1991
03-22-1993	OVERPAID CREDIT APPLIED 1040 199212		1,153.00	
	RESTRICTED INTEREST ASSESSED 199342	3,945.02		11-01-1993
	ADDITIONAL TAX ASSESSED 28254-681-18292-3 199342	0.00		11-01-1993

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FORM: 1040 PERIOD ENDING: DEC 1985

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
04-15-1994	OVERPAID CREDIT APPLIED 1040 199312		600.00	
05-26-1995	FEDERAL TAX LIEN			
05-31-1995	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT		0.00	
06-19-1995	FEES AND COLLECTION COSTS	24.00		
07-14-1995	SUBSEQUENT PAYMENT LEVY		954.56	
03-13-1996	COLLECTION STATUTE EXTENSION TO 12-31-2009			
	RESTRICTED INTEREST ASSESSED 199704	6,612.63		02-03-1997
	ADDITIONAL TAX ASSESSED 28254-758-15082-6 199704	0.00		02-03-1997
02-09-1999	INTENT TO LEVY COLLECTION DUE PROCESS LEVY NOTICE ISSUED			

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FORM: 1040 PERIOD ENDING: DEC 1985

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
03-12-1999	INTENT TO LEVY COLLECTION DUE PROCESS LEVY NOTICE ISSUED			
03-12-1999	INTENT TO LEVY COLLECTION DUE PROCESS COLL DUE PROCESS NOTICE REFUSED/UNCLAIMED			
03-12-1999	INTENT TO LEVY COLLECTION DUE PROCESS COLL DUE PROCESS NOTICE REFUSED/UNCLAIMED			
03-12-1999	INTENT TO LEVY COLLECTION DUE PROCESS LEVY NOTICE ISSUED			
05-09-2000	SUBSEQUENT PAYMENT LEVY		400.00	
04-15-2000	OVERPAID CREDIT APPLIED 1040 199912		63.51	
06-16-2000	SUBSEQUENT PAYMENT LEVY		400.00	
04-15-2000	OVERPAID CREDIT APPLIED 1040 199912		285.00	

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FORM: 1040 PERIOD ENDING: DEC 1985

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
04-15-2001	OVERPAID CREDIT APPLIED 1040 200012		67.17	
06-08-2001	FEDERAL TAX LIEN			
06-12-2001	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT		0.00	
07-02-2001	FEES AND COLLECTION COSTS	24.00		
04-15-2001	OVERPAID CREDIT APPLIED 1040 200012		120.00	
07-31-1989	Statutory Notice of Balance Due			
10-02-1989	Notice of Balance Due			
10-23-1989	Statutory Notice of Balance Due			
11-06-1989	Notice of Balance Due			
12-11-1989	Notice of Balance Due			
01-01-1990	Statutory Notice of Balance Due			

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HAROLD JOHNSON

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FORM: 1040 PERIOD ENDING: DEC 1985

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
01-15-1990	Statutory Notice of Intent to Levy			
02-05-1990	Statutory Notice of Balance Due			
12-23-1996	Statutory Notice of Intent to Levy			
02-03-1997	Statutory Notice of Balance Due			

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CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

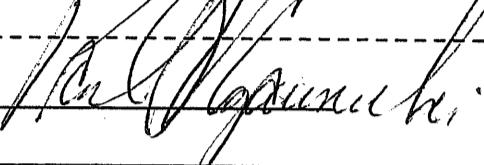
HAROLD JOHNSON

EIN/SSN: 201-36-8281

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 PERIOD ENDING: DEC 1985

BALANCE 23,366.18

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

PRINT NAME: PAUL L. CZARNECKI

TITLE: ACCOUNTING CONTROL/SERVICES OPERATIONS MANAGER

LOCAL DELEGATION ORDER: 11

LOCATION: INTERNAL REVENUE SERVICE
PHILADELPHIA, PA

ACCOUNT STATUS DATE 10/22/2001

FORM 4340 (REV. 10-2000)

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United States



of America

Department of the Treasury
Internal Revenue Service

Date: November 2, 2001

CERTIFICATE OF OFFICIAL RECORD

I certify that the annexed: **Form 4340, Certificate of Assessments, and Payments**, consisting of 4 page(s), of taxpayer(s) named herein in respect to the taxes specified, is a true and complete transcript for the period(s) stated, and all assessments, credits, and refunds relating thereto as disclosed by the records of this office as of the date of this certification are shown therein.
Harold Johnson, 7039 Georgian Rd, Philadelphia, PA 19138, for Tax Period(s) 8612, Form 1040.

under the custody of this office.

IN WITNESS WHEREOF, I have hereunto set my hand, and caused the seal of this office to be affixed, on the day and year first above written.

By direction of the Secretary of the Treasury:

A handwritten signature in black ink, appearing to read "Paul L. Czarnecki".
PAUL L. CZARNECKI
ACCOUNTING CONTROL/SERVICES OPERATIONS
MANAGER
PHILADELPHIA SUBMISSION PROCESSING CENTER

CERTIFICATE OF ASSESSMENTS, PAYMENTS, AND OTHER SPECIFIED MATTERS

HAROLD JOHNSON

EIN/SSN: 201-36-8281

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
 FORM: 1040 PERIOD ENDING: DEC 1986

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
	ADJUSTED GROSS INCOME 28,251.28			
	TAXABLE INCOME 520.75			
04-15-1987	RETURN FILED & TAX ASSESSED 28211-116-70395-7	0.00		06-01-1987
04-15-1987	WITHHOLDING & EXCESS FICA		3,259.87	
06-01-1987	REFUND		(3,259.87)	
	ADDITIONAL TAX ASSESSED 28254-593-00005-9 198930	0.00		08-07-1989
	ADDITIONAL TAX ASSESSED BY EXAMINATION 28247-594-00069-9 198931	0.00		08-14-1989
08-14-1989	RENUMBERED RETURN 28247-594-00069-9			
	QUICK ASSESSMENT 23251-189-12101-9	2,339.00		07-31-1989
	INTEREST ASSESSED 198934	630.97		07-31-1989
09-04-1989	INTEREST ABATED	(0.25)		
05-26-1995	FEDERAL TAX LIEN			
03-13-1996	COLLECTION STATUTE EXTENSION TO 12-31-2009			

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FORM: 1040 PERIOD ENDING: DEC 1986

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
08-22-1997	FEDERAL TAX LIEN			
08-27-1997	SUBSEQUENT PAYMENT MISCELLANEOUS PAYMENT		0.00	
09-15-1997	FEES AND COLLECTION COSTS		24.00	
02-09-1999	INTENT TO LEVY COLLECTION DUE PROCESS LEVY NOTICE ISSUED			
03-12-1999	INTENT TO LEVY COLLECTION DUE PROCESS LEVY NOTICE ISSUED			
03-12-1999	INTENT TO LEVY COLLECTION DUE PROCESS COLL DUE PROCESS NOTICE REFUSED/UNCLAIMED			
03-12-1999	INTENT TO LEVY COLLECTION DUE PROCESS COLL DUE PROCESS NOTICE REFUSED/UNCLAIMED			
03-12-1999	INTENT TO LEVY COLLECTION DUE PROCESS LEVY NOTICE ISSUED			
06-08-2001	FEDERAL TAX LIEN			
07-31-1989	Statutory Notice of Balance Due			
10-09-1989	Notice of Balance Due			

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FORM: 1040 PERIOD ENDING: DEC 1986

DATE	EXPLANATION OF TRANSACTION	ASSESSMENT, OTHER DEBITS (REVERSAL)	PAYMENT, CREDIT (REVERSAL)	ASSESSMENT DATE (23C, RAC 006)
11-13-1989	Notice of Balance Due			
12-18-1989	Notice of Balance Due			
01-22-1990	Statutory Notice of Intent to Levy			
12-23-1996	Statutory Notice of Intent to Levy			

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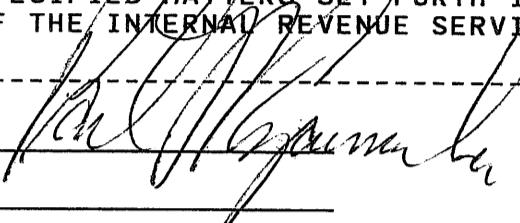
HAROLD JOHNSON

EIN/SSN: 201-36-8281

TYPE OF TAX: U.S. INDIVIDUAL INCOME TAX RETURN
FORM: 1040 PERIOD ENDING: DEC 1986

BALANCE 2,993.72

I CERTIFY THAT THE FOREGOING TRANSCRIPT OF THE TAXPAYER NAMED ABOVE IN RESPECT TO THE TAXES SPECIFIED IS A TRUE AND COMPLETE TRANSCRIPT FOR THE PERIOD STATED, AND ALL ASSESSMENTS, ABATEMENTS, CREDITS, REFUNDS, AND ADVANCE OR UNIDENTIFIED PAYMENTS, AND THE ASSESSED BALANCE RELATING THERETO, AS DISCLOSED BY THE RECORDS OF THIS OFFICE AS OF THE ACCOUNT STATUS DATE ARE SHOWN THEREIN. I FURTHER CERTIFY THAT THE OTHER SPECIFIED MATTERS SET FORTH IN THIS TRANSCRIPT APPEAR IN THE OFFICIAL RECORDS OF THE INTERNAL REVENUE SERVICE.

SIGNATURE OF CERTIFYING OFFICER: 

PRINT NAME: PAUL L. CZARNECKI

TITLE: ACCOUNTING CONTROL/SERVICES OPERATIONS MANAGER

LOCAL DELEGATION ORDER: 11

LOCATION: INTERNAL REVENUE SERVICE
PHILADELPHIA, PA

ACCOUNT STATUS DATE 10/22/2001

FORM 4340 (REV. 10-2000)

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